

**Information Returns Intake System (IRIS)
Working Group Questions and Answers
October 9, 2024**

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We welcome constructive questions and comments. As IRIS is still a new system, we are continuing to implement and improve working processes to provide users with responses and answers to all questions and concerns. We may not be able to provide a response to some questions during the meeting as research may be needed. If we did not get to your question on the call, it will be listed below. We do not post duplicate questions, negative comments or items that need one on one attention.

General Information:

- Material is not sent out prior to the monthly working group call. The PowerPoint is shared during the Microsoft Team meeting and then posted to [IRIS working group meetings and notes](#) following the call.
- Meetings are not recorded. The PowerPoint will be posted on the IRIS working group meetings and notes web page: [IRIS working group meetings and notes](#).
- All questions are gathered and will be posted to the IRIS Working Group Meetings and Notes webpage: [IRIS working group meetings and notes](#).
- Eventually IRIS will replace FIRE. There is no date for when FIRE will be retired. We can say it will not be anytime soon.
- Businesses will need to decide when to switch from FIRE to IRIS. We do recommend you start to familiarize yourself with IRIS before FIRE shuts down.
- We do not have a date or timeline when IRIS will replace AIR.
- IRIS does not have an email address or another method to submit typed out suggestions. Suggestions may be submitted through the Help Desk Monday through Friday 7:30 am – 7:00 pm ET. Listen to all menu options.
Toll-free: 866-937-4130
International: 470-769-5100
TTY/TDD: 866-937-4130
The IRS welcomes calls via your choice of relay.
- IRIS Publications are on the [IRIS webpage](#):
 - Publication 5717, Information Returns Intake System (IRIS) Taxpayer Portal User Guide.
 - Publication 5718, Information Returns Intake System (IRIS) Electronic Filing Application to Application (A2A) Specifications.
 - Publication 5719, IRIS Test Package for Information Returns.

Application Questions (TCC, API Client ID, JWK, etc.):

1. For the taxpayer portal, will programming be changed to allow S-Corps to obtain a TCC with one responsible official and one contact? Currently, it requires 2 responsible officials (RO) and 2 contacts.

Response: We previously elevated this issue and do not have any updates at this time. Additional information will be provided if and/or when it becomes available.

2. Who would be the best contact about the token? We are getting a token back however it is not working. There is a scope parameter, but I am unable to locate any information in the 5718 documentation and not sure if this is the issue we are having.

Response: For token issues, please refer to Publication 5718. If you have additional questions or need additional assistance, please call the Help Desk for assistance at the number listed in the General Information section above. If the Help Desk assistant is unable to answer your questions, then your ticket will be elevated to the appropriate department.

ATS Testing:

3. Is it still possible to submit ATS for TY2022? We are approved for TY2023 but never submitted for the previous year?

Response: You can submit ATS for a prior year using the ATS scenarios on the [ATS webpage](#). When submitting the ATS transmission, you must use the schema and the software Id for the software year you are testing.

4. Are the business rules going to be adhered to on ATS this year once it is opened up?

Response: All business rules will be turned on for testing except for the TIN matching rules.

5. Can you clarify the statement "Must contain at least 1 payment amount"? Does "payment amount" mean "field that will have a dollar value"?

Response: Correct, the forms must include at least one non-zero dollar amount. Please refer to the ATS examples on the [ATS webpage](#).

6. The ATS transmission for a correction must be borne of an Original submission that was first "Accepted?", I would expect a correction transmission would come from an Original that had a status of "Accepted With Errors?"

Response: In production, a correction may be filed for an accepted or accepted with errors record. In ATS, the correction must be for records in one of the 5 accepted submissions, as if the filer discovered an incorrect amount was filed and needed to submit a correction. Please refer to the ATS examples on the [ATS webpage](#).

IRIS Questions:

7. So you are still only allowing 10 forms to be sent by paper and over that needs to be electronic?

Response: Per the [E-file Information Returns webpage](#) and [General Instructions for Certain Information Returns](#), starting tax year 2023, if you have 10 or more information returns, you must file them electronically. This includes Forms W-2, e-filed with the Social Security Administration.

8. Pub 5718 is last revised on 3/24.

Response: [Publication 5718](#) version 10/2024 for processing year 2025 is now available on the [IRIS webpage](#).

9. Is there any way to get the current 2024 v1.1 schemas without having to wait until the next SOR drop?

Response: The TY2024 v1.1 schemas are in the October 10, 2024, SOR drop.

10. The new 2024 XML specs change to require amounts to have 2 decimal places. Once 2024 goes live, can prior year (2023) filings also contain the decimal places, or will it need to follow the 2023 specifications to round to the nearest dollar?

Response: Prior year filings need to be filed with 2022 or 2023 schemas that do not allow decimals.

11. Our software creates files that our users manually upload to the appropriate agency websites. For this reason, we are able to support FIRE but can't support A2A XML. It would be helpful if an option for manual file upload of XML files was added – like there is in FIRE (as well as MeF and AIR). The CSV upload is an option but file size limitations and restrictions of a single form type per file can require multiple submissions – which make filing a more difficult and error prone process.

Response: We previously elevated the concern about the CSV upload file size and no updates are available at this time. Any updates will be shared if and/or when they become available.

12. I appreciate the explanation on that intended purpose of the Taxpayer Portal being for individual filers. However, the alternative option of A2A, which requires an API, presents challenges for software providers that cannot easily implement that API relationship for automated tax filing. Please reconsider an interface for XML transmission.

Response: IRIS was developed with modernized technology using API Client ID and there is no plan add manual upload of XML files.

13. For 1099-NEC IRIS format, if the recipient is an individual but has a DBA, what field on the CSV file does the DBA go into?

Response: Please complete the CSV file with the following steps:

Enter SSN in the column titled Recipient TIN Type.

Enter the SSN in the Recipient Taxpayer ID Number column.

Enter B for Recipient Name Type.

Enter the person's first and last name in Business Name Line 1.

Enter the DBA name in Business Name Line 2.

The PDF for the recipient will not display the DBA name.

14. For the 1099 IRIS CSV files, does the 100 record limit per file include or exclude the header record?

Response: The header is excluded from the 100 record limit.

15. Let's say you upload a CSV file for 10 payees and it is accepted. You realize you need to make a correction for one individual, say an amount was incorrect. Can the correction for that one individual be made within the portal (editing the field that needs to be fixed etc.) or does a new CSV file need to be uploaded with just that one individual?

Response: You cannot use the CSV file to submit corrections. You have to use the Taxpayer Portal to submit the correction. On the Taxpayer Portal, select the "Submitted Forms" tile and select the record you want to correct.

16. Since the manual file upload option is CSV, that's the option our software supports. It would be helpful if templates could be released to industry prior to when the taxpayer portal opens.

Response: The Taxpayer Portal was developed to be used by small filers and not supported by a software product. The CSV files are only available on the Taxpayer Portal to ensure filers are using the current templates. They are not released prior to opening of filing season in case a change is needed.

17. The specifications for the IRIS CSV import have some inconsistencies between each other. For instance, is there a reason the payer business name line 1 to disallow slashes (/) and percents (%), but are allowed in payer business name line 2? Also, why does email flag payer first name when the name is marked as a business?

Response: Business name line 1 limits characters to ensure a successful TIN matching with IRS' records. Business name line 1 should be the legal name of the company as it is registered with the IRS. Business name line 2 is optional and allows for additional characters.

An email address entry will no longer require a payer first name starting in January 2025.

18. Has the instructions for the CSV upload format been updated? Last year my file kept bombing and I had to add them manually. Thankfully we issue less than 100.

Response: The CSV File Formatting Guidelines are provided on the Taxpayer Portal. CSV files are sensitive to spaces and commas. To find the Formatting Guidelines: in the Taxpayer Portal, click the Upload CSV with Form Data tile, then on the right side of the next page under FAQ, #8 has the Template Formatting Guidelines. You may download the Formatting Guidelines for each form. Tips for troubleshooting CSV errors are provided in Publication 5717 (Rev. 9-2024).

19. I usually have around 10 1099-NEC's. Last year, I entered the information for each one manually. Is this still an option?

Response: You may continue to use the Taxpayer Portal to manually enter the forms as you did last year.

20. So I notice Form 1098 - do we have to now file a 1098?

Response: You need to file Form 1098, Mortgage Interest Statement, if you have an obligation. You may file the form through IRIS A2A starting in January 2025 or through the Taxpayer Portal starting July 2024.

21. Can IRIS generate 1099 forms to mail to recipients?

Response: The Taxpayer Portal allows filers to download the recipient copy to print and mail the form to recipients. A2A does not allow filers to print and mail the forms; you will need to manually create the forms to mail to recipients.

22. Could you repost the link to working group page?

Response: [IRIS working group meetings and notes | Internal Revenue Service \(irs.gov\)](#).

23. So far, today this is all Greek to me. Will I be able to file the form 1099s similarly to last year?

Response: If you used the Taxpayer Portal last year to file forms, that is still available. The slides about the API Client ID are for A2A filers only.

Non-IRIS Related Questions:

24. We ordered the 1099-MISC and 1099-NEC forms. When they arrived, they had the year 20__ printed on them. The specs say the year is NOT included on the pre-printed forms. Do the TY2024 pre-printed forms include the year or not?

Response: Forms 1099-MISC and 1099-NEC are continuous-use forms and will not have the tax year pre-printed on them. The year will be blank for the filer to manually enter the year on the forms. This information is found in the [1099-MISC and 1099-NEC instructions](#).

25. Can we send 1099's via email? This would eliminate all paper issuances.

Response: Forms may not be submitted via email. Forms may be filed electronically or on paper depending on the number of forms being filed. Please refer to the [General Instructions for Certain Information Returns](#).

26. How can you check the information that is on w-9 with IRIS prior to filing?

Response: You may verify Recipient TINs using the [TIN Matching Service](#). Please refer to Pub. 2108 A version 5/2024.